

TAXPAYER BILL OF RIGHTS

The Taxpayer's Rights and Responsibilities IC 6-8.1-1-8

All Indiana taxpayers have certain rights and responsibilities that correspond to the Indiana tax laws. The Taxpayer Bill of Rights sets forth these rights and responsibilities for Indiana taxpayers.

I. Quality Taxpayer Service.

II. Taxpayer Advocate - - Preservation of Your Rights.

III. Taxpayer Education and Information.

IV. Fair Collection Process.

V. Appointed Hearing Time and Representation.

VI. Demand Notices.

VII. Warrants for Collection of Tax.

VIII. Judgement Liens Against Property.

IX. Annual Public Hearing and Department Report.

X. Taxpayer's Responsibilities.

Problem Resolution Program

The Problem Resolution Program (PRP) was established in January 1990. IC 6-8.1-11-3 provides for a Taxpayer Advocate who administers the Problem Resolution Program and reports to the Legal Counsel.

The responsibility of the Problem Resolution Program is to ensure that all Indiana taxpayers are treated fairly and to resolve recurring problems or complaints in which the taxpayer's previous attempts at resolution were unsuccessful. The Problem Resolution Program acts as a last resort for taxpayers who need assistance within the Indiana Department of Revenue. When specific areas of recurring problems are identified, recommendations are made for enhanced internal procedures.

The Problem Resolution Program will assist taxpayers who claim hardship and who prove that the Department's normal procedures create difficulty or inability for the taxpayer to meet departmental requirements and their basic needs. In addition, the PRP will review offers in compromise presented to the Department due to medical or financial hardship. PRP will also review any complaint presented by a taxpayer due

to "alleged" unfair treatment by a departmental employee.

■ In fiscal year 1998, PRP collected \$1,758,887.61 from taxpayers who fell under the program's criteria for assistance.

■ In fiscal year 1998, PRP monitored 1,441 special payment plans, and maintained contact with indicated taxpayers in order to ensure that the taxpayer did not fall out of voluntary compliance.

■ In fiscal year 1998, PRP resolved 34,702 recurring problems and complaints.

■ In fiscal year 1998, PRP assisted 42,257 telephone callers who were unable to receive assistance through the normal channels.

■ In fiscal year 1998, PRP assisted 3,727 taxpayers who claimed hardship.

■ In fiscal year 1998, PRP received 810 offers in compromise.

PRP Improvements In Customer Services

■ In fiscal year 1998, PRP worked with other staff members to enhance the Department's discrepancy form letter which itemizes the taxpayer's reported tax information in comparison to the Department's findings. PRP's contributions to the letter's revisions resulted in even more specific and comprehensive information being provided to the taxpayer. The new form letter includes options for the taxpayer to pay any tax due before any liabilities are generated against the taxpayer.

These changes will assist both the taxpayer and the Department in resolving situations involving tax due before actions are taken that could possibly create hardship on the taxpayer.

■ In fiscal year 1998, PRP was included in a system trainer's team. The goal of such a team is to evaluate additional computer system training needs for all agency employees.